

Substitute Bill No. 6797

January Session, 2001

AN ACT CONCERNING INTERIM REVALUATIONS OF REAL ESTATE.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 (NEW) Upon the request of a taxpayer, the assessor or board of
- 2 assessors in any municipality may, with respect to any parcel of real
- 3 property in the assessment list for any assessment year, make a change
- 4 in the assessed value of such parcel, as compared to the immediately
- 5 preceding assessment list, if such assessor or board determines that a
- 6 substantial change in the use of the parcel has occurred.

JUD JOINT FAVORABLE SUBST.